



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – General Information

**All of the information in this section appears on two or more California tax forms.**

## **Name and Address**

- Paper filers complete the entire tax form, and then check your entire math and line amounts.
- Make sure the information is correct, give the tax return to a fellow volunteer for quality review, before the client signs and dates the tax return.
- If your client has multiple last names, use the last name on the social security card. The state software rejects hyphenated last names. If your client has a hyphenated last name, enter both names minus the hyphen on the state tax return.

When your client files married/RDP filing jointly or married filing separately, always enter both social security numbers.

Postal regulations require using PMB with your clients' mailbox number if they leased the box from a private business rather than the United States Postal Service. If a private mailbox is used, enter your clients' box number in the field labeled address and use PMB plus number.

**Important Note:** When using software, check the box and enter apartment numbers separately on the state tax return (Form 540, Page 1).

## **Social Security Numbers**

Enter your client's social security number in the correct space. If filing a joint return, list the social security numbers in the same order as the names on the tax return.

If your client has applied for, but not yet received, an Individual Taxpayer Identification number (ITIN), write *Applied For* in the social security field.

**Important Info:** If your client does not have a social security number because they are a nonresident or resident alien for federal tax purposes, and the IRS issued your client an ITIN, enter the ITIN in the space provided for the social security number.

## **Filing Status**

Your client's filing status for California must be the same as the filing status used on the federal return unless the client is part of a Registered Domestic Partnership.

**Exception:** Married clients who file a joint federal income tax return may file separate state tax returns if either spouse:

- Was an active duty member of the United States armed forces (or any